

responsible for saving as many as 100,000 lives in Budapest, Hungary, in the closing days of World War II.

It is most appropriate that we honor Raoul Wallenberg with a U.S. stamp. In this age devoid of heroes, Wallenberg is the archetype of a hero—one who risked his life day in and day out, to save the lives of tens of thousands of people he did not know, whose religion he did not share.

Mr. Speaker, I want to salute the men and women of the U.S. Postal Service, and Postmaster Gen. Marvin Runyon, for their help and support in recognizing and honoring the legacy of Raoul Wallenberg. The cooperation and assistance for today's ceremony from the U.S. Holocaust Memorial Museum and its staff was invaluable in today's most impressive ceremony.

I want to offer special thanks to a number of individuals who participated in today's ceremony: my colleague, Senator CARL LEVIN; Miles Lehman, chairman of the U.S. Holocaust Memorial Council; S. David Fineman, Postal Service Governor; and my granddaughter Chelsea Lantos-Swett. I also want to pay tribute to the efforts of Ilene Munetz Pachman, who energetically pursued her dream of a stamp honoring Raoul Wallenberg, and my wife Annette, who has devoted so much of her life to making known the story of Wallenberg and worked tirelessly for the release of Wallenberg from Soviet prison. We were honored at the Holocaust Museum today with the presence of a number of our colleagues from the Congress, as well as a number of representatives of the diplomatic corps.

Born on August 4, 1912, an heir of a prominent Swedish banking family, Raoul Wallenberg studied architecture at the University of Michigan in the 1930's. In 1944, at the urging of the United States Government's War Refugee Board, he was appointed a Swedish special diplomatic envoy to Hungary. Without regard for his own safety, Wallenberg went to Hungary and worked to save tens of thousands of Jews from Nazi death camps, primarily by issuing Swedish protective passports and establishing safe houses under Swedish diplomatic protection where Jews were able to find some protection from Nazi thugs. Wallenberg also is properly credited with saving as many as 70,000 lives when he stopped the bombing of the Jewish ghetto in Budapest by boldly threatening a Nazi general.

What makes Raoul Wallenberg's incredible heroism so tragic is the fate he suffered following his extraordinary exploits in Budapest. He was arrested by Soviet military officials on January 17, 1945, and disappeared into the shadowy, half-world of the Gulag. It is the ultimate irony that this man, who did so much for so many, suffered such a fate. That tragedy is further compounded by the uncertainty surrounding the ultimate fate of Raoul Wallenberg. In 1957, the Soviet Government issued an official statement that Wallenberg had died in 1947 from a heart attack. The Russian Government reaffirmed again in 1991 that he had died in 1947, but they provided no additional details or other confirming evidence.

Mr. Speaker, the stamp that is being issued today features a profile portrait of Wallenberg on the telephone. In the background, a group of Holocaust survivors looks over his shoulder. A Schutzpass, the protective passport document which he issued in an effort to save the lives of Jews destined for extermination

camps, is shown in the upper left corner. Burt Silverman, the designer of the stamp, is an established artist whose work has appeared on the cover of the New Yorker magazine.

In recognition of his heroism, the U.S. Congress has recognized and honored Raoul Wallenberg on a number of occasions in the past, acknowledging the debt of the United States and all humanity to this great man. In 1981 the Congress enacted and President Reagan signed legislation I introduced making Wallenberg an honorary U.S. citizen. Wallenberg was the second individual after Sir Winston Churchill to be recognized by being made an honorary U.S. citizen.

In 1986 in cooperation with our former colleague Bill Lowery of California, we renamed the section of 15th Street, S.W., where the U.S. Holocaust Memorial Museum is now located, as "Raoul Wallenberg Place." In 1994, the Congress approved legislation to place a bust of Raoul Wallenberg on permanent display in the U.S. Capitol.

Whatever Wallenberg's fate, his heroic achievements remain a shining beacon in the darkest moment of human history. This hero of the Holocaust, whose heroism saved tens of thousands of lives, has achieved international recognition, respect, and admiration. People everywhere remember his courageous deeds in Budapest and the incalculable injustice of his incarceration in the Soviet Union. This recognition today—issuing a United States postage stamp in his honor—is only the latest appropriate tribute to this outstanding human being.

My wife Annette and I owe our lives to Raoul Wallenberg, an authentic hero of the Holocaust. In one of the tragic ironies of history, this man who saved tens of thousands disappeared into the Soviet Gulag. His deeds must never be forgotten. The commemorative Wallenberg stamp will help us remember this beacon of hope that shined in history's darkest moment.

INTRODUCTION OF THE DISASTER RELIEF TAX ACT OF 1997

HON. WALLY HERGER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 24, 1997

Mr. HERGER. Mr. Speaker, today I am introducing the Disaster Relief Tax Act of 1997, a bill which will provide important relief to taxpayers affected by a Presidentially declared disaster.

Earlier this year, California experienced the worst flooding in State history. In the Sacramento Valley, levee failures on the Feather River, the Bear River, and the Sutter Bypass caused extensive flooding of over 80,000 acres in residential and agricultural areas. Nine Californians tragically lost their lives in these floods, and some 120,000 others were displaced from their homes. In total, the floods caused more than \$1.6 billion in damage. A full 48 of the State's 56 counties were declared Federal disaster areas, including each of the 10 northern California counties that I represent.

Today, the newspapers are filled with more heart-breaking stories of incredible flooding—this time in North Dakota. We are once again reminded how easily lives and communities can be uprooted by the force of nature.

Unfortunately, for Americans who fall victim to such disasters, the problems they face don't necessarily subside with the waters. Inflexible tax law and undue administrative burdens often cause individuals added grief when dealing with the Internal Revenue Service. In the wake of these recent disasters, it is altogether appropriate that the Federal Government do what it can to help provide relief to these taxpayers.

The Internal Revenue Service, through regulations and other guidance, routinely extends many tax-related deadlines for disaster victims. However, many other deadlines are firmly set by law and the IRS is not permitted to extend them through administrative regulations. My bill will authorize the Secretary of the Treasury to extend these tax deadlines for a period of up to 90 days.

Taxpayer actions covered by this legislation include the filing of tax returns, the payment of taxes, and the filing of petitions with the Tax Court. Additionally, my bill would allow taxpayers to retain eligibility for any credits or refunds during the Secretary's prescribed extension period. All rights associated with this eligibility would also be extended, permitting taxpayers to file appropriate claims for these credits and refunds and to bring suit upon these claims.

Mr. Speaker, this problem of inflexible tax laws was highlighted by a recent IRS news release, dated March 12, 1997. In it, the agency announced that it had extended certain deadlines related to pension plans for taxpayers affected by federally declared disasters. However, it also listed a series of deadlines that the agency could not administratively extend because they are firmly set by law. My bill would grant the IRS the appropriate authority to extend any deadlines faced by taxpayers victimized by such disasters.

Mr. Speaker, this legislation also simplifies the process by which taxpayers establish their disaster losses for tax purposes. Often, as a result of a Presidentially declared disaster, individuals seek Federal loans or Federal loan guarantees to help them rebuild their homes or businesses. To obtain these loans or loan guarantees, taxpayers must have their property damage appraised by the Federal Government. Incredibly, however, these taxpayers may have to obtain an additional appraisal to establish the amount of their losses for tax purposes. I believe that this duplication is an unnecessary burden to impose on taxpayers who have already been victimized by disasters. Taxpayers should be allowed to use appraisals performed or authorized by the Federal Emergency Management Agency, the Small Business Administration, or other Government agencies to calculate their disaster losses. My bill explicitly authorizes the IRS to issue regulations or other guidance implementing this change, and I anticipate that this would be done promptly upon enactment.

Mr. Speaker, I believe that the Internal Revenue Service should have the appropriate authority to do what is fair. The Disaster Relief Tax Act of 1997 does just that. Americans who have already been victimized by floods, earthquakes, hurricanes, or other Presidentially declared disasters should not also be victimized by inflexible tax laws and undue administrative burdens. I urge my colleagues to cosponsor this important and much-needed legislation.